

NORTH SANPETE AMBULANCE SERVICE

FINANCIAL STATEMENTS

For The Year Ended June 30, 2006

**Together With Review Report of
Independent Public Accountants**

**NORTH SANPETE AMBULANCE SERVICE
TABLE OF CONTENTS**

	<u>Page</u>
Accountant's Review Report.....	1
Management Discussion and Analysis	2
Statement of Net Assets.....	8
Statement of Revenues, Expenses and Changes in Net Assets.....	9
Statement of Cash Flows	10
Notes to Financial Statements.....	11
Schedule of Findings and Recommendations	15
North Sanpete Ambulance Service Response to Findings and Recommendations	16



Jensen & Keddington, P.C.

Certified Public Accountants

Jeffrey B. Jensen, CPA
Gary K. Keddington, CPA
Brent E. Christensen, CPA
Jeffrey B. Hill, CPA**ACCOUNTANT'S REVIEW REPORT**Board of Directors
North Sanpete Ambulance Service
Sanpete County, Utah

We have reviewed the accompanying statement of net assets of North Sanpete Ambulance Service (the Service), as of June 30, 2006, and the related statements of revenues, expenses and changes in net assets and cash flows for the year then ended which collectively comprise the service's basic financial statements as listed in the Table of Contents. We conducted our review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. These financial statements are the responsibility of the Service's management.

A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with auditing standards generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, as noted on the table of contents, is not a required part of the basic financial statements but is supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not review the information and express no opinion on it.

October 26, 2006

**NORTH SANPETE AMBULANCE SERVICE
MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2006**

This discussion of North Sanpete Ambulance Service's (the Service) financial performance provides an overview of the Service's financial activities for the year ending June 30, 2006. This report is in conjunction with the Service's financial statements.

OVERVIEW OF THE SERVICE

North Sanpete Ambulance Service is a special Service operating in a certain geographical area of North Sanpete County, Utah. The Service was organized as an independent governmental unit on December 15, 1978 by Sanpete County, the Cities of Fountain Green, Moroni, Fairview, Spring City, Mt. Pleasant, and the Town of Wales for the purpose of providing emergency medical services to the citizens within its boundaries. The Service is governed by a Board of Trustees and a Board President. The Board is made up of representatives from each founding government entity listed above. Each government entity is given representation on the Board, and no one government entity is able to individually control the decisions of the Service. The day to day operations are overseen by the Service's President, and volunteer Emergency Medical Technician (EMT) supervisors.

The Board has authority to the set of policies as it feels necessary and as directed by the state. The President of the association has power over the implementation of these policies as directed by the Board.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Service's basic financial statements. The Service's basic financial statements comprise of two components: 1) financial statements, and 2) notes to the financial statements.

The Service prepares its financial statements on an enterprise fund basis. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private businesses, where the intent is that all costs of providing certain goods and services to the general public be financed or recovered primarily through user charges. Under this fund, the accrual method of accounting is used. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. These statements provide information about the Service's overall financial status. The financial statements are comprised of three statements and related notes to the financial statements.

The *statement of net assets* presents information on all of the assets and liabilities of the Service, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Service is improving or deteriorating.

The *statement of revenues, expenses and changes in net assets* presents information showing how the Service's net assets changed during the fiscal year reported. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The *statement of cash flows* presents information on the cash receipts, cash payments, and change in cash resulting from operations, investing, and financing activities. This statement answers questions such as where did the cash come from, what was cash used for, and what was the change in the cash balance during the reporting period.

The *notes to the financial statements* provide additional information that is essential for a full understanding of the data provided in the government-wide financial statements. The notes are part of the basic financial statements.

NORTH SANPETE AMBULANCE SERVICE
MANAGEMENT DISCUSSION AND ANALYSIS (Continued)
June 30, 2006

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis of the Service as a whole will be included in next year's Basic Financial Statements. One of the most important questions asked about the Service's finances is "Is the Service as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Revenues, Expenses and Changes in Net Assets report information about the Service and its activities as a whole in a way that helps answer this question.

These two statements report the Service's net assets and changes in them. You can think of the increase and decrease, over time, in the Service's net assets as one way to measure the Service's financial health, or financial position. In the case of the Service, assets exceeded liabilities by \$451,722.

	2006	2005
Current assets	\$ 292,311	\$ 211,848
Capital assets	160,872	214,059
Total Assets	\$ 453,183	\$ 425,907
Current liabilities	\$ 1,461	\$ 1,461
Total Liabilities	\$ 1,461	\$ 1,461
Invested in net capital assets, net of related debt	\$ 160,872	\$ 214,059
Unrestricted	290,850	210,387
Net Assets	\$ 451,722	\$ 424,446

Cash and cash equivalents is the largest portion of the Service's net assets. As there are not restrictions on this cash and cash equivalents, the Service is free to spend this money on operations. The next largest portion of the Service's net assets is reflected in the investment in capital assets. The Service uses these assets to provide emergency services to the members of the community. Consequently, these assets are not available for future spending.

FINANCIAL ANALYSIS OF SERVICE

Net Assets

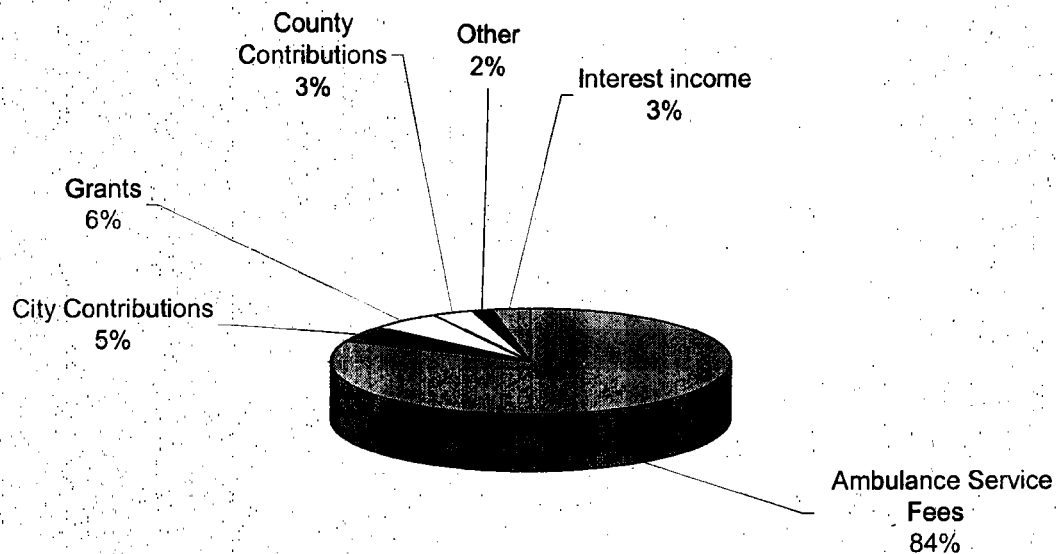
The focus of the Service's financial statements is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Service's financing requirements. The net assets section on the statement of net assets is divided between invested in capital assets, and unrestricted net assets. The largest portion of the Service's net assets, under the caption "invested in capital assets net of related debt, reflects its investment in capital assets (e.g. ambulance vehicles and equipment). It should be noted that the Service has no related debt to its assets. The portion of net assets that are unrestricted represent resources that are available for the Service to use to pay operating expenses or purchase capital assets.

**NORTH SANPETE AMBULANCE SERVICE
MANAGEMENT DISCUSSION AND ANALYSIS (Continued)
June 30, 2006**

Overview of Service's Revenues

The Ambulance Service derives its revenues from fees charged to patients and their health insurance providers for services (ambulance service fees), fees paid by cities within its operating boundaries, State or Federal grants, fees paid by Sanpete County, and other. The fees associated with ambulance service fees are directly related to the ambulance runs the Service is called to do.

OVERVIEW OF REVENUES



NORTH SANPETE AMBULANCE SERVICE
MANAGEMENT DISCUSSION AND ANALYSIS (Continued)
June 30, 2006

The following is a brief analysis of the Services major sources of revenues and expenditures:

	<u>2006</u>	<u>2005</u>
Revenues:		
Ambulance service fees	\$ 186,160	\$ 174,444
County educational contributions	7,150	8,425
Per capita assessment	10,385	10,842
Donations/Fund Raisers	1,250	2,359
Grant	13,780	9,101
Other operating income	2,971	1,223
Gain (loss) from the sale of capital assets	-	831
Interest income	6,873	2,517
Total Revenues	<u>228,569</u>	<u>209,742</u>
Expenditures:		
Ambulance services	38,802	36,248
Salaries	32,941	32,295
Ambulance	7,893	9,374
Conference incentives	1,285	1,345
Equipment and supplies	11,409	9,028
Depreciation	47,746	50,383
Education/EMT instruction	11,455	18,245
Insurance	4,391	6,875
Legal & Professional	3,000	3,000
Licenses, Permits, & Recertifications	150	550
Uniform allowance	2,800	2,750
Pharmacy	4,186	4,379
Special events	2,216	2,546
Utilities	1,996	2,314
Office	1,000	3,525
Travel	10,950	16,408
Miscellaneous	3,293	2,779
Total Expenditures	<u>185,513</u>	<u>202,044</u>
Special item	<u>(15,780)</u>	<u>-</u>
Change in net assets	27,276	7,698
Total net assets, beginning of year	<u>424,446</u>	<u>416,748</u>
Total net assets, end of year	<u>\$ 451,722</u>	<u>\$ 424,446</u>

NORTH SANPETE AMBULANCE SERVICE
MANAGEMENT DISCUSSION AND ANALYSIS (Continued)
June 30, 2006

Overview of Service's Expenditures

The Ambulance Service's major types of payables are reimbursements to the EMT's, training, wages, capital expenditures, purchases of supplies, and administrative costs. There are no major suppliers that the Service contracts with, although much of the supplies they receive are either purchased or donated from the hospitals in the area. The depreciation represents the estimated cost or portion of the existing system used for operations.

Service Charges

The Board of Trustees has the power to establish rates for ambulance services provided to the area. The Service is subject to rate regulations set by the Utah Department of Health. However, the Service can at any time set rates below the State mandated maximum rates. A detail of the service charges is as follows:

SERVICES	RATES FOR SERVICES PROVIDED
Base Rate Per Run	\$375
Medicare/Medicaid	\$250
Mileage - Per Mile Charged	\$10/mile
Medicare/Medicaid	\$8/mile
Oxygen	\$45
Medicare/Medicaid	\$20
IV Set Up Kit	\$50
Disposable Supplies Used	\$25-\$50
Medications	At Cost

Overview of Capital Expenditures

The primary capital expenditure made by the Service is the purchase of ambulances and medical equipment. The Service owns and operates four ambulances. The Service replaces these ambulances on an ongoing basis. A new ambulance is purchased approximately every three years. The current cost for a new and equipped ambulance is approximately \$100,000.

Medical equipment is continually upgraded and purchased as needed. This year the service received a medical equipment grant from the State of Utah for \$13,780. This entire amount was used by the service to purchase new equipment this year.

During the current year the Service changed the capitalization policy to only capitalize equipment \$500 and over. The Service deleted items from the depreciation schedules and records for items below the new capitalization policy amount, which resulted in a \$15,780 special item loss.

ECONOMIC FACTORS

The significant factors that impact the Service's condition are the number of ambulance runs the Service is called to make and the collectability of fees billed.

The number of ambulance runs the Service is required to make is highly dependent upon the number of road related accidents there are during the year in the Service's area. As the number of road related accidents varies from year to year, and is dependent on travel, road conditions, and other factors; the number of runs will vary. It is difficult to predict the number of runs from year to year. However, many of the Services expenses are variable, and will increase and decrease based on the number of runs.

**NORTH SANPETE AMBULANCE SERVICE
MANAGEMENT DISCUSSION AND ANALYSIS (Continued)
June 30, 2006**

Most of the fees are billed to health-care insurance providers (ie. Medicare/Medicaid, Blue Cross/Blue Shield, SelectHealth, etc.). As the health care industry overall feels economic pressure, the time it takes to collect money owed and the amounts that can be collected changes. Currently the Service is collecting approximately 60% of what it bills and it is averaging approximately 6 months to collect.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of North Sanpete Ambulance Service's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to North Sanpete Ambulance Service, Box 15, Moroni, Utah 84646.

BASIC FINANCIAL STATEMENTS

NORTH SANPETE AMBULANCE SERVICE
STATEMENT OF NET ASSETS
June 30, 2006

Current Assets:

Cash and cash equivalents	\$ 216,101
Accounts receivable - net	73,610
Inventory	2,600

Total Current Assets	292,311
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Noncurrent Assets:

Capital assets - net:	
Ambulance vehicles	130,049
Tools & equipment	30,823

Total Noncurrent Assets	160,872
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Total Assets	\$ 453,183
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Liabilities and Net Assets

Current Liabilities:

Accrued payroll	\$ 1,250
Accrued payroll taxes	211

Total Current Liabilities	1,461
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Total Liabilities	1,461
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Net Assets:

Invested in capital assets, net of related debt:	160,872
Unrestricted	290,850

Total Net Assets	451,722
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Total Liabilities and Net Assets	\$ 453,183
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The accompanying notes are an integral part of these financial statements.

NORTH SANPETE AMBULANCE SERVICE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
For The Year Ended June 30, 2006

Operating Revenues	
Ambulance service fees	\$ 186,160
County educational contributions	7,150
Per capita assessment	10,385
Donations/Fund Raisers	1,250
Grant	13,780
Other operating income	2,971
Total Operating Revenues	<u>221,696</u>
Operating Expenses	
Ambulance services	38,802
Salaries	32,941
Ambulance	7,893
Conference incentives	1,285
Equipment and supplies	11,409
Depreciation	47,746
Education/EMT instruction	11,455
Insurance	4,391
Legal & Professional	3,000
Licenses, Permits, & Recertifications	150
Uniform allowance	2,800
Pharmacy	4,186
Special events	2,216
Utilities	1,996
Office	1,000
Travel	10,950
Miscellaneous	3,293
Total Operating Expenses	<u>185,513</u>
Operating Income	<u>36,183</u>
Non-Operating Income	
Interest income	6,873
Total Non-Operating Revenues	<u>6,873</u>
Special Item	<u>(15,780)</u>
Change in Net Assets	<u>27,276</u>
Total Net Assets, Beginning of Year	<u>424,446</u>
Total Net Assets, End of Year	<u>\$ 451,722</u>

The accompanying notes are an integral part of these financial statements.

NORTH SANPETE AMBULANCE SERVICE
STATEMENT OF CASH FLOWS
For The Year Ended June 30, 2006

Operating Activities	
Cash received from customers and users	\$ 192,283
Payments to suppliers	(104,826)
Payments to employees	(32,941)
Net Cash From Operating Activities	<u>54,516</u>
Cash Flows From Investing Activities	
Interest income	6,873
Net Cash From Investing Activities	<u>6,873</u>
Cash Flows From Capital and Related Financing Activities	
Purchase of capital assets	(10,339)
Net Cash From Capital and Related Financing Activities	<u>(10,339)</u>
Net Increase in Cash and Cash Equivalents	51,050
Cash and Cash Equivalents, Beginning of Year	<u>165,051</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 216,101</u></u>
Reconciliation of Operating Income to Net Cash From Operating Activities	
Income (Loss) from operations	\$ 36,183
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation expense	47,746
(Increase) decrease in current assets	
Accounts receivables	(29,413)
Inventory	
Net Cash From Operating Activities	<u><u>\$ 54,516</u></u>
Noncash investing, capital, and financing activities:	
Deletion of capital assets and the related accumulated depreciation because of change in capitalization policy	\$ 15,780

The accompanying notes are an integral part of these financial statements.

NORTH SANPETE AMBULANCE SERVICE NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

North Sanpete Ambulance Service (the Service) is a special district operating in a certain geographical area of North Sanpete County, Utah. The Service was organized in 1978 for the purpose of providing emergency medical services to the citizens within its boundaries. The Service is not included in any other governmental "reporting entity" as defined by GASB Statement 14 pronouncement, since the Board of Directors have decision making authority, the authority to charge fees, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. In addition, there are no component units as defined by GASB Statement 14 which are included in the Service's reporting entity.

Summary of Significant Accounting Policies

Basis of Accounting

The accounting and reporting policies of the Service conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The financial statements are prepared in conformity with the provisions of the Governmental Accounting Standards Board (GASB). The Service is also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The Service maintains its accounts using the accrual method of accounting. The Service reports the results of all financial transactions in an enterprise fund which is classified as a proprietary fund type. Revenues are recognized when earned, and expenses are recognized when incurred.

Operating revenues and expenses generally result from providing services. All revenue and expenses that are not related to providing services are reported as nonoperating revenues and expenses.

Cash and Cash Equivalents

For the purposes of these financial statements, cash and cash equivalents are defined as cash on hand and funds invested in the Utah State Treasurer's Investment Pool which are available for immediate withdrawal.

Trade Receivables

Trade receivables are stated at fair value. Typically these receivables are settled within a year and as such, the fair value approximates the carrying value.

The Service has established an allowance for doubtful accounts. The Service determines the allowance based on historical write-off experience and current industry conditions. Past due balances over one year are reviewed individually for collectibility. The Service established the one year past due period based on historical experience. The Service's largest accounts receivable are medical insurance providers, and these insurance providers in many cases take one year to one and a half years to pay the ambulance bill.

Inventory

Inventories of the enterprise funds are stated at cost using the first in first out method.

NORTH SANPETE AMBULANCE SERVICE
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 1 REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Vehicles and Equipment

Capital assets purchased prior to June 30, 2001 are recorded at an estimated combined historical cost of \$320,781. Capital assets purchased subsequent to June 30, 2001 are recorded at actual historical cost.

Normal maintenance and repairs, which neither materially add to the value of the property nor appreciably prolong its life, are charged to expense as incurred.

The Service has established a capitalization policy to capitalize capital assets equal to or greater than \$500.

Depreciation is computed using the straight-line method over estimated useful lives of the assets as follows:

<u>Types of Property and Equipment</u>	<u>Estimated Useful Lives</u>
Ambulances	9 years
Tools and equipment	3-10 years

Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at June 30, 2005 and revenues and expenses during the year then ended. The actual outcome of the estimates could differ from the estimates made in the preparation of the financial statements.

NOTE 2 CASH AND INVESTMENTS

The Service maintains a cash and investment pool, which includes the cash account and four Public Treasurer's Investment Fund accounts.

The Service follows the requirements of the Utah Money Management Act in handling its depository and temporary investment transactions. However, the Service does not have a separate deposit or investment policy that addresses specific types of deposit and investment risks to which the Service is exposed.

Utah State law requires that Service funds be deposited with a "qualified depository" as defined by the Utah Money Management Act. "Qualified depository" includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements as defined in Rule 11 of the Utah Money Management Act. Rule 11 establishes the formula for determining the amount of public funds which a qualified depository may hold in order to minimize risk of loss and defines capital requirements which an institution must maintain to be eligible to accept public funds.

The Utah Money Management Act also governs the scope of securities allowed as appropriate temporary investments for the Service and conditions for making investment transactions. Investment transactions are to be conducted through qualified depositories or primary reporting dealers.

NORTH SANPETE AMBULANCE SERVICE
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 2 CASH AND INVESTMENTS (Continued)

As of June 30, 2006, the Service had the following deposits and investments:

<u>Deposit and investment type</u>	<u>Fair Value</u>
Cash on deposit	\$ 102,421
State Treasurer's investment pool	113,680
	<u>\$ 216,101</u>

Interest rate risk. This risk is the risk that changes in market interest rates will affect the fair value of an investment. The Service manages its exposure to declines in fair value by only investing in the Utah Public Treasurers Investment Fund.

Credit risk. This risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. As of June 30, 2006 the Utah Public Treasurer's Investment Fund was unrated.

Concentration of credit risk. This risk is the risk of loss attributed to the magnitude of a entity's investment in a single issuer. The Service's investment in the Utah Public Treasurer's Investment Fund has no concentration of credit risk.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of June 30, 2006, \$2,421 of the \$102,421 balance of deposits was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the Service will not be able to recover the value of its investments that are in the possession of an outside party. The Service's investment in the Utah Public Treasurer's Investment Fund has no custodial credit risk.

The Service has no restricted cash or investments in the current year.

NORTH SANPETE AMBULANCE SERVICE
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 3 CAPITAL ASSETS

At June 30, 2006, property and equipment and the related accumulated depreciation are summarized as follows:

	<u>Balance 6/30/2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2006</u>
Capital Assets				
Tools & Equipment	\$ 99,610	\$ 10,339	\$ 36,951	\$ 72,998
Ambulance Vehicles	361,739	-	-	361,739
Total Capital Assets at historical cost	461,349	10,339	36,951	434,737
Less Accumulated Depreciation				
Ambulance Vehicles	191,497	40,193	-	231,690
Tools & Equipment	55,793	7,553	21,171	84,517
Total Accumulated Depreciation	247,290	47,746	21,171	273,865
Capital Assets, Net	<u>\$ 214,059</u>	<u>\$ (37,407)</u>	<u>\$ 15,780</u>	<u>\$ 160,872</u>

NOTE 4 ACCOUNTS RECEIVABLE

Accounts Receivable

At June 30, 2006, the Service has recorded \$87,830 of accounts receivable for services provided. An allowance for doubtful accounts has been established and has a balance of \$28,000. The net accounts receivable balance for services provided is \$59,830.

The remaining portion of the accounts receivable is for \$13,780, which represent a reimbursable grant for equipment from the State of Utah.

NOTE 5 SPECIAL ITEM

During the year the Service established a capitalization policy for capital assets. As a result of this policy the Service removed approximately \$36,000 in assets and \$21,200 in related accumulated depreciation from the asset schedule, which resulted in a loss of \$15,780.

NORTH SANPETE AMBULANCE SERVICE NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

In our review of the North Sanpete Ambulance Service's financial statements as of June 30, 2006, we did not assess internal controls or perform audit procedures in the Service's compliance with those general compliance requirements identified in the *State of Utah Legal Compliance Audit Guide* because these steps are not required in performing a review. We did, however, note the following:

REPORTABLE CONDITIONS

SEGREGATION OF DUTIES

Finding

Inherent with the size of the Service's office, there is an improper segregation of duties. Members of the staff have access to both physical assets and related accounting records, and have access to all phases of transactions. For internal controls to be effective there needs to be a separation between the recording, reconciling, and safeguarding of assets. A similar finding was included in the prior year's audit report.

Recommendation

We recommend the Service monitor and update internal controls as required and improve any areas we have mentioned in the findings and recommendations in order to help compensate for the lack of segregation of duties.

ACCRUAL ACCOUNTING

Finding

During our review, we learned the Service, which is an enterprise fund, was using the cash basis of accounting. NCGAS No. 1, requires enterprise funds to use the accrual basis of accounting in order to recognize revenues as soon as they are earned and recognize expenses as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows. The service was not using the accrual basis of accounting due to its accounting system being set up as cash basis. By not using the accrual basis of accounting the service is not properly recognizing revenues and expenses. A similar finding was included in the prior year's audit report.

Recommendation

We recommend that the Service use the accrual basis of accounting in order to recognize revenues as soon as they are earned, and recognize expenses as soon as a liability is incurred.



North Sanpete Ambulance Service

PO BOX 15
MORONI UT 84646-0015

Proudly serving the communities of North Sanpete County since 1978

To: Jensen and Keddington, P.C.

RE: Response to findings for year ended June 30, 2006

REPORTABLE CONDITIONS

Segregation of Duties: The Service will work towards minimizing the access to recording, reconciling and safeguarding assets.

Accrual Accounting: The Service will purchase new accounting software to help with recognizing revenues as soon as they are earned, and recognize expenses as soon as a liability is incurred.

Carol Haskins

Carol Haskins
Secretary/Treasurer